Cigarette and Tobacco Products Permits Issued by the Wisconsin Department of Revenue

INTRODUCTION

This document provides information regarding the following cigarette and tobacco products permits issued by the department:

- · Cigarette Distributor
- · Cigarette Jobber
- · Cigarette Warehouse
- Cigarette Vending Machine Operator
- Cigarette Multiple Retailer
- Cigarette Salesperson
- Tobacco Products Distributor
- Tobacco Products Subjobber
- Tobacco Products Salesperson

Read the definitions under Section III to determine the permits you need. **Permits are not transferable to another person or place.** Notify us immediately when your business has any change to its name, address, or Federal Employer Identification Number (FEIN) or when you cease operating in Wisconsin.

The sale of cigarettes and tobacco products to consumers in Wisconsin requires the seller to hold a valid **Wisconsin retail license.** The city, village or town clerks – not the Department of Revenue, issue retail licenses.

CAUTION: Be advised that no person may sell/ship cigarettes or tobacco products to individual consumers through the mails (U.S. Post Office or common carrier).

If you have questions or need assistance with this application, you may call or visit the department at: 2135 Rimrock Road, Madison, WI 53713; Telephone (608) 266-2776 ext. 16435.

Reporting forms will be sent to you when your permit is issued. Call (608) 266-8970 if you have questions regarding those forms.

I. WHO NEEDS A CIGARETTE OR TOBACCO PRODUCTS PERMIT

You must obtain a Wisconsin cigarette and/or tobacco products permit if you want to:

- 1. Manufacture* cigarettes or tobacco products in Wisconsin.
- Manufacture* cigarettes and/or tobacco products outside Wisconsin for sale and distribution in Wisconsin.
- Sell cigarettes and/or tobacco products in Wisconsin as a distributor, jobber, vending machine operator or multiple retailer.
- 4. Operate a warehouse in Wisconsin for the storage of cigarettes for another person.
- Solicit orders for or engage in the sale of cigarettes and/or tobacco products in Wisconsin.

Several Business Locations – If you will be doing business from more than one location, you must obtain a separate permit for each location. *Exception:* The cigarette multiple retailer permit is issued only to the headquarters' location and covers all qualified retail locations in Wisconsin.

"Doing business" includes manufacturing, receiving, selling, shipping, invoicing, and warehousing cigarette and tobacco products.

The term "sell" or "sale" includes product acquired by transfer, gift, trade or exchange.

II. HOW TO OBTAIN A CIGARETTE AND/OR TOBACCO PRODUCTS PERMIT

Along with these instructions are the various forms you must complete to receive a cigarette and/or tobacco products permit. Determine which permits you need and then complete the forms carefully because missing or incomplete information will delay the issuance of your permits. You may reproduce any of these forms.

Before mailing your application, check the list below to make sure you are sending us all the required information:

- Completed cigarette and/or tobacco products application for each business location from which you will do business, plus:
 - Completed salesperson application(s) prepared by each person who will solicit orders personally in Wisconsin.
 - Auxiliary questionnaire prepared by each individual, partner, member, corporate officer, director and agent; and each shareholder owning 5% or more of stock. (Does not pertain to salespersons).
- Nonresident individuals, partners, members, and foreign corporations must submit a form to appoint the Department of Financial Institutions for "service of process" relating to any matter of issue arising under Sections 139.30 through 139.44, Wis. Stats.
- Cigarette Distributor applicants must attach a letter of "direct buy" from each cigarette manufacturer that they will be purchasing cigarettes from for sale in Wisconsin.
- Security must be filed by new distributor applicants (See Section IV).
- Cigarette Vendor applicants must attach the Cigarette Vending Machine Location form (CTP-124) accompanying the application packet.
- Cigarette Multiple Retailer applicants must attach the Retail Location form (CTP-125) accompanying the application packet
- Completed applications for any other permits or registration certificates you need at this time (for example, Seller's Permit, Employer Registration Certificate for withholding).
- \$20 Business Tax Registration Certificate (renewed every two years for \$10).
 This fee is not prorated or refundable. There is no additional fee for a cigarette and/or tobacco products permit.
- Executed power of attorney (Form A-222) when the contact person is not one of your employees.

III. DEFINITIONS PERTAINING TO THE PERMITS

Note: Persons who obtain permits from the department are referred to as "permittees". This term appears frequently in these instructions. The following definitions relate to the various cigarette and tobacco products permits issued by the department:

Cigarette Manufacturer* – Any person who manufactures cigarettes for sale.

Cigarette Distributor – Any person who acquires unstamped cigarettes from the manufacturer* thereof, affixes cigarette tax stamps to those cigarette packs or containers, stores the stamped cigarettes and sells them to other permittees or to retailers for resale, or acquires Wisconsin stamped cigarettes from another permittee for such sales.

Required Letters of Direct Buy (LDB) From Manufacturers / First Importer of Record

Prior to affixing Wisconsin tax stamps to cigarette packages, distributors must submit a Letter of Direct Buy from <u>each</u> manufacturer, whose cigarettes they will sell/ship into Wisconsin, to this department for approval. No cigarettes may be sold/shipped into Wisconsin without department approval. Failure to comply will result in a hearing to show cause why your cigarette distributor permit should not be revoked. The Letters of Direct Buy must include the following information:

- Letter of Direct Buy Requirements: Statements must be brand specific.
- A statement that the distributor is authorized for or is currently on direct buy with the manufacturer for the purchase of cigarettes manufactured and/or imported by the manufacturer (Include distribution warehouse address(es) (point of origin) of cigarette shipments to distributor.

This requires an invoice (also to include point of origin), at the time of sale, from the manufacturer in the U.S. or the first importer of record in the U.S. to the distributor at the permitted location.

- The manufacturer's Federal Cigarette Manufacturer and/or Importer Permit Number with the Federal Bureau of Alcohol & Tobacco (BATF). If both manufacturer and importer, identify brands for each.
 - Importers must be the first importer of record of those cigarettes into the United States and must state this in their letter. Importers must include in the LDB the name and complete address of the actual manufacturer of the cigarettes. For imported product, the department must receive a dated and signed secondary letter (on letterhead) from the actual
- * For imported cigarettes or tobacco products, the first importer of that product will qualify as the manufacturer.

manufacturer of the cigarettes that will confirm the following:

- That the manufacturer is a valid legal company outside the U.S. and manufactures cigarettes (must list all brands/ brand families). Statement(s) must explain qualification(s) as manufacturer (fabricator, trademark holder, etc.) of the cigarettes.
- Knowledge of Wisconsin's Tobacco Master Settlement Agreement (MSA) statutory requirements under WI Stats. 895.10, effective May 23, 2000, and their compliance status to date; and WI Stats. 895.12, effective November 26, 2003, and their status to date (reference Attorney General registration number).
- Knowledge of who imports their product into the U.S. (importers' name(s) and address(es)).
- Authorization of sales of their product(s) for sale and distribution in the State of Wisconsin.
- NPM escrow account information (if applicable) – (bank name and address, account no., representative name and contact information, etc.)
- A statement authorizing that the manufacturer's cigarettes are for sale and distribution in Wisconsin by the distributor permittee (applicant) at the permitted business location.
- A statement regarding the manufacturer's status on the MSA (i.e. Participating Manufacturer, including the date they signed on, or Non-Participating Manufacturer) and the status of each brand of cigarette. Participating manufacturers must specify brands that are excluded from the MSA or include a statement that all of their products sold by them, as listed in the Letter of Direct Buy or price list, are included/covered under the MSA.
- A manufacturer's price list of their brand(s), including packaging (i.e. 10/20s, 8/25s, 10/25s, etc.), unless listed in the letter. Include this information in the LDB unless brands are to numerous to list; otherwise, manufacturers/importers must include a statement in the LDB and make reference to a labeled price list (i.e. Exhibit A, etc.)
- * Manufacturers/importers must be prepared to show this department verification that all federal requirements for legal sale have been met (i.e. FTC letter of compliance; CDC/HHS letter of compliance, etc.)

Cigarette Jobber – Any person who acquires *Wisconsin stamped* cigarettes from cigarette distributors, stores them and sells them to retailers for resale.

Cigarette Warehouse – The premises where a person is lawfully engaged in the business of storing cigarettes for profit but does not include premises where common carriers may temporarily store cigarettes in their possession while in transit in interstate commerce.

Cigarette Vending Machine Operator – A person who acquires *Wisconsin stamped* cigarettes from cigarette distributors or jobbers, stores them and sells them through vending machines which he or she owns, operates, or services, and which are located on premises owned or under the control of other persons.

» Applicants must complete the Cigarette Vending Machine Location form (CTP-124) enclosed.

Cigarette Multiple Retailer – A person who acquires Wisconsin stamped cigarettes from cigarette distributors or jobbers, stores them and sells them to consumers through 10 or more retail outlets which he or she owns and operates within and outside this state.

» Applicants must complete the Retail Location form (CTP-125) enclosed.

Cigarette Salesperson – A salesperson's permit must be obtained by any person who is *in Wisconsin and* who solicits orders for or engages in the sale of cigarettes for future delivery. "Peddling" is illegal in Wisconsin.

Tobacco Product Manufacturer* – Any person who manufactures tobacco products for sale.

Tobacco Products Distributor – This term means:

- Any person engaged in the business of selling tobacco products in Wisconsin who brings, or causes to be brought, into this state from outside Wisconsin any tobacco products for sale.
- Any person who makes, manufactures or fabricates tobacco products in Wisconsin for sale in Wisconsin.
- Any person engaged in the business of selling tobacco products outside Wisconsin who ships or transports tobacco products to retailers in Wisconsin for sale by the retailers.

Tobacco Products Subjobber – Any person in Wisconsin, who buys tobacco products only from distributors in Wisconsin with the tobacco products tax included and sells them to retailers or other permittees. (If purchasing tobacco products from out-of-state, a distributor permit is required.)

Tobacco Products Salespersons – A salesperson's permit must be obtained by any person who is *in Wisconsin and* who solicits orders for or engages in the sale of tobacco products for future delivery. "Peddling" is illegal in Wisconsin.

IV. SECURITY

The department may require applicants who qualify for a distributor's permit to have security on file before issuing their permit. This security may be in the form of a bond, certificates of deposit, or cash. Your permit will not be issued until the security is received.

Cigarette Distributors – New applicants are requested to post a minimum \$10,000, plus an amount equal to 3 times their estimated monthly tax stamp purchases. The department will then sell stamps on credit up to one third

of that amount. (e.g. \$100,000 bond less \$10,000 = \$90,000 for stamp purchases: \$90,000/3 = \$30,000 credit for monthly stamp purchases.)

Tobacco Products Distributors – New applicants are requested to post \$3,000 security for tobacco products tax.

Distributors who do not timely file the monthly returns and/or timely pay any tax due will be required to file security in an amount determined by the department.

V. THE CIGARETTE TAX

Cigarettes are rolls of tobacco wrapped in paper or any substance other than tobacco. For current tax rates call or write to: **Phone** (608) 266-8970; **FAX** (608) 261-7049; **E-mail** excise@dor.state.wi.us

The cigarette tax is paid by cigarette distributors who are required to purchase tax stamps from the department, which they then apply to each pack of cigarettes. Stamps are purchased on credit and payment is submitted by distributors along with their monthly cigarette tax returns on or before the 15th day after the month in which the stamps are received. Distributors calculate the amount due by adding the net tax (gross tax less stamping discount) to the printing and shipping costs.

VI. THE TOBACCO PRODUCTS TAX

Effective December 1, 1999, tobacco products tax changed from an occupational tax to an excise tax requiring tax-paid invoices to include the statement "Wisconsin tobacco products tax-included sale" or indicate the tax as a separate item. Sales to Native American Tribes/retailers are not exempt from the tobacco products tax.

Tobacco products include cigars, cheroots, plug snuff, chewing tobacco, clippings and other forms of tobacco prepared in a manner suitable for chewing or smoking in a pipe or otherwise. It does not include cigarettes.

The tobacco products tax rate is 25% of the manufacturer's established list price to distributors without reduction for volume or other discounts. The tax on tobacco products imported from another country by a distributor is 25% of the amount obtained by adding the manufacturer's list price to the federal tax, duties and transportation costs to the United States.

The tax is paid by Wisconsin distributors on all tobacco products received from out-of-state. The tax is paid by out-of-state distributors on tobacco products sold to retailers/non-licensed distributors in Wisconsin. Both in-state and out-of-state distributors file a monthly tax return due on or before the 15th day after the month in which the transactions occur.

VII. PAYING TAXES ELECTRONICALLY

Cigarette and tobacco products taxes must be paid to the department electronically (EFT) if a distributor's annual cigarette or tobacco products tax payment is over \$40,000. If you meet this qualification or elect to pay by EFT, call (608) 264-9918 for information. Wisconsin Department of Revenue PO Box 8902 Madison WI 53708-8902 (608) 266-2776, ext. 16435

APPLICATION FOR CIGARETTE PERMITS AND TOBACCO PRODUCTS PERMITS

DEPARTMENT USE ONLY
Permit Number
Period Covered
Date of Issuance

True Name (Corporation, Limited Liability Company, Partnership or Sole Proprietorship)			Federal Emp. ID No.	Social Security Number					
Tra	ade or Business Name (if different than True Name)		_	Telephone No.					
	,			()					
Bu	isiness Address (Permit Location)	Е	Business located in	Business Telephone					
			City Village Town	()					
Cit	ty or Post Office State Zip Code		ıf:	County					
Mailing Address (if different than Business Address)			City or Post Office	State	Zip Code				
	,		•		·				
1.	Organization (check one)								
	☐ Sole Proprietor		If Governmental Unit, check ap	propriate l	box				
	Partnership		Federal County Tribal						
	Wisconsin Corporation – Enter date incorporated:		☐ Wisconsin State Agency ☐ Local						
	Out-of-State Corporation – Are you registered to do business in		Limited Liability Company – enter date registered with the						
	Wisconsin? YES NO		Department of Financial Institutions:						
	Other – Describe:		For federal income tax purposes, will the LLC be taxed as a:						
		_	Partnership Corporation Single member LLC disregarded as a separate entity						
2.	Have you as a Sole Proprietor, Partner(s), Limited Liability Compar	ny M	ombor(s) or Corporato Officar(s)	·	egalueu as a separate entity				
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	location for which it was issued	If Yes, indicate: type of permit or certificate permit or certificate number							
	location for which it was issued	(street address, city, state, zip code)							
	b) ever been convicted of violating federal or state laws or loc	ever been convicted of violating federal or state laws or local ordinances other than traffic violations?							
	If Yes, check type:		Local Ordinances						
	Also indicate details of the violation, including nature of viol	latio	n, date, place, court and dispositi	on					
	If you have been convicted of a felony for which you received	d a pa	ardon, describe the nature of the f	elony, and	d date/place of the pardon.				
3.	Check the permits for which you are applying and enclose one \$ of permits you have checked.	\$20 E	Business Tax Registration fee (if a	pplicable,	regardless of the number				
	•	4a.	Will more than 50% of your cigare	tte sales b	oe at wholesale to retailers.				
	☐ Cigarette First Importer of Record (see 4e)		vending machine operators or						
	☐ Cigarette Distributor		controlled nor operated by you?		YES 🗌 NO				
	☐ Cigarette Jobber (see 4a)	4b.	Complete the attached Cigarett		g Machine Location form				
	☐ Cigarette Warehouse (WI only)		(CTP-124) and attach to this app						
	☐ Cigarette Vending Machine Operator (see 4b)	4C.	You must own and operate 10 o outside of Wisconsin. Complete the						
	☐ Cigarette Multiple Retailer (see 4c)		form (CTP-125) and attach to thi						
	Tobacco Products Manufacturer (see 4d)	4d.	You must have a federal tobac	co manu	facturer permit issued by				
	Tobacco Products First Importer of Recorder (see 4e)		Tax & Trade Bureau (TTB) (form						
		4e.	You must have a federal tob						
	Tobacco Products Subjobber (WI only)		Tax & Trade Bureau (TTB) (form	eriy BATE	·). Enciose copy.				

AUXILIARY QUESTIONNAIRE

(for the Cigarette and/or Tobacco Products Application)

1. Name of Individual, Partner, M	ember, Officer, etc.	2. Social Security Number	3. Date of Birth				
4. Home Address and Phone Nur	nber	5. Legal Name					
6. City		State	Zip Code	7. Position With Applicant	8. Percent of Stock Held		
Yes No		a sole pr	oprietor, partner,	member, foreign or domestic cor or Service of Process" forms av			
☐ Yes ☐ No	10. Have you been found guilty of crimes relating to loaning money or anything of value to persons hold licenses or permits issued pursuant to Chapter 125 of the Wisconsin Statutes?						
Yes No							
12. If you have been conv	icted of a felony for wh	ich you	received a pardo	on, specify nature of felony, da	e and place of pardon.		
I declare under penalties of	the law that I have exam	nined this	s information and	to the best of my knowledge, it i	·		
Your Signature					Date		
	** T	This pa	ge may be rep	produced **	Wisconsin Department of Revenue		
	AUX (for the Cigar	ILIAF ette ar	RY QUEST	IONNAIRE Products Application)			
To be completed by each in 1. Name of Individual, Partner, M	AUX (for the Cigar dividual, partner, or me	ILIAF ette ar	RY QUEST	IONNAIRE	or more stock of a corporation. 3. Date of Birth		
	AUX (for the Cigar adividual, partner, or men lember, Officer, etc.	ILIAF ette ar	RY QUEST	IONNAIRE Products Application) rector, agent and holder of 5% of			
1. Name of Individual, Partner, M	AUX (for the Cigare dividual, partner, or med lember, Officer, etc.	ILIAF ette ar	RY QUEST	Products Application) Sector, agent and holder of 5% of the control of the contro			
Name of Individual, Partner, M Home Address and Phone Nur	AUX (for the Cigare dividual, partner, or mediember, Officer, etc.) 9. Are you a resident If No, and you are a	state t of Wisca sole pro	RY QUEST nd/or Tobacco nd each officer, dia Zip Code consin? oprietor, partner,	Products Application) Sector, agent and holder of 5% of 2. Social Security Number 5. Legal Name of Applicant	3. Date of Birth 8. Percent of Stock Held prporation, you must complete		
1. Name of Individual, Partner, M 4. Home Address and Phone Nur 6. City Yes No	AUX (for the Cigare dividual, partner, or med lember, Officer, etc. 9. Are you a resident If No, and you are a the "Department of	State State t of Wiscons sole profering fring guilt	RY QUEST nd/or Tobacco d each officer, dir Zip Code consin? oprietor, partner, sial Institution's for	Products Application) rector, agent and holder of 5% of 2. Social Security Number 5. Legal Name of Applicant 7. Position With Applicant	3. Date of Birth 8. Percent of Stock Held proporation, you must complete vailable from this department ag of value to persons holding		
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Appointment of Department of Financial Institutions for Service of Process by Nonresident or Foreign Corporation Applying for Wisconsin Cigarette and/or Tobacco Products Permit

Under Section 139.34(9), Wisconsin Statutes

(Legal Name of Nonresident Individual, Partnership, Limited Liability Company, or	Corporation), an	applicant for a Wisconsin	cigarette and/or
tobacco products permit and a nonresident individual,	partnership, li	mited liability company,	or a corporation
formed under the laws of the State of		appoints the Wisconsi	n Department of
Financial Institutions as his, her, or its attorney for the se	rvice of all sum	nmons, notices, pleadings,	and processes in
any actions brought in the State of Wisconsin and agrees	s that such servi	ice on the Department of F	Financial Institu-
tions shall have the same effect as if served on the applic	cant personally.	The appointment shall con	ntinue as long as
any liability remains against the applicant in the State of	f Wisconsin.		
Indicate below the address to which any papers served u	ander this appoi	intment should be mailed:	
ATTESTING SIGNATURES: Dated this _	of	Month	Year
Name of Individual, Partner, Member, or Corporate Officer		Title	
Name of Individual, Partner, Member, or Corporate Officer		Title	

This must be signed by the individual, two members of a partnership or limited liability company (unless there is only one member of the Limited Liability Company), or by two officers of the corporation.

Send completed form in **duplicate** to: Wisconsin Department of Revenue

PO Box 8902

Madison WI 53708-8902

Ci	garette Applicants ONLY				Attach sheet w question number if	
4.	Date you will begin selling/receiving	cigarettes: //			is needed for qu	
5.	Where will you warehouse the cigare	ttes? 🗌 at permit location	on 🗌 Other _	street addre	ess, city, state, zip code	9
6	Will you purchase only Wisconsin star		arette suppliers below.			
0.	WI Permit No. Name		S	→ If YES, list you City	State	Zip Code
	If NO, complete questions a, b, c and a. Will you purchase other states' stated of the states' states, will you warehouse other please explain any NO answer:	mped cigarettes?	permit location?	☐ YES	□ NO	
	b. Will you purchase unstamped (no into the U.S.) for sale into Wiscon If YES, list these manufacturers/i	nsin? TES	S NO			
	cigar	S, list these suppliers & att ettes into Wisconsin. Includ	ach their letter of			
	Name S	treet Address	City	State Z	Zip Code Br	and Names
7.	d. If YES to b or c above, do you ov If YES, list the Meyercord machin If NO, explain how the stamps wi Do you now hold, or have you held with If YES, list the state, your permit/lice State (abbr.) Permit/License No.	ne numbers: Ill be affixed: nin the last 3 years, a cigaret nse number and check curr Status Active Inactive	te stamping permi	with any other state(s)?	Inactive
Tα	bacco Products Applicants	Active Inactive		_		Inactive
	Date you will begin selling/receiving		_ l l year	_		
9.	Where will you warehouse the tobacc	co products? 🔲 at perm	it location	Other	nddress, city, state, zip	2042
10.	Will you purchase tobacco products f	rom: inside V	Visconsin	outside Wisconsin		coae nited States
11.	Names and addresses of your tobacc Name a	Street Address		City	State	Zip Code
	b c.					
De	eclaration (ALL applicants o					
	eclare under penalties of law that I h	•	•	est of my knowledge	e, it is true, correct	t, and complete
Sig	nature	Tit	le		Date	
Sig	nature	Tit	le		Date	

NOTE: If applicant is a **corporation**, the president and secretary must sign. If a **partnership**, two partners must sign. If a **limited liability company**, two members must sign unless the limited liability company only has one member.